

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK**

IN RE:	:	Case No. 11 - 79018 - dte
JOSEPH CASANO,	:	Chapter 7
Debtor.	:	Judge Dorothy T. Eisenberg
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JOSEPH CASANO,	:	
Plaintiff,	:	
vs.	:	Adv. Pro. No.: 12 - 08005 - dte
	:	
INTERNAL REVENUE SERVICE AS	:	
AGENT OF U.S.A. and NYS DEPART-	:	
MENT OF TAXATION AND FINANCE,	:	
Defendant.	:	
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**AGREED ORDER FOR
ENTRY OF PARTIAL JUDGMENT**

WHEREAS, the debtor/plaintiff commenced this Adversary Proceeding to determine the dischargeability of (i) federal income taxes for the tax years 2001, 2002 and 2010, and (ii) state income taxes for New York for the tax years 2001, 2002 and 2010;

WHEREAS, the Internal Revenue Service answered on February 8, 2012, and;

WHEREAS the attorneys for the debtor/plaintiff and the United States have discussed the disputed issues, and agree as to the dischargeability of the debts for federal income taxes for the 2010 tax year;

NOW THEREFORE, the attorneys for the debtor/plaintiff and the defendant United States stipulate that a partial judgment may be entered as follows:

1. That the debtor/plaintiff's federal income tax liability for taxes, penalties and interest for

the year ending December 31, 2010 is excepted from discharge under 11 U.S.C. § 523(a)(1)(A) and (7) and the taxes and interest thereon are properly classified as a priority tax claim based on 11 U.S.C. § 507(a)(8)(A)(i).

2. That the dischargeability of the assessments made against the debtor/plaintiff for the federal income tax years ending December 31, 2001 and December 31, 2002, were the subject of cross-motions for summary judgment. As a result, this agreement does not resolve all matters and is not cause for final judgment to be entered.

3. That in order to avoid further costs and expenses of the litigation, the parties have agreed to the entry of the attached partial judgment in accordance with the terms of this stipulation;

4. That no consideration was promised to any of the parties or their respective attorneys to

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induce them to discontinue their claims in the litigation.

CONSENTED TO:

Executed this 25th day of June, 2012
in Woodbury, New York
HEATH S. BERGER
Attorney for Debtor/Plaintiff Joseph Casano

/s/ Heath S. Berger (signed with consent)

HEATH S. BERGER
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Executed this 25th day of June, 2012
in Washington, D.C.
KATHRYN M. KENEALLY
Assistant Attorney General
Tax Division, U.S. Department of Justice

/s/ Sarah T. Mayhew

SARAH T. MAYHEW
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CERTIFICATE OF SERVICE

I hereby certify that on June 25, 2012, I filed the foregoing Agreed Order for Entry of Partial Judgment through the CM/ECF system, which will send notice to:

Heath S. Berger
Attorney for Plaintiff Joseph Casano
hberger@sfbblaw.com

s/ Sarah T. Mayhew

SARAH T. MAYHEW
Trial Attorney
Tax Division, U.S. Department of Justice